20 + 5 Wales

Attachment "C"

## STATES WITH THE HIGHEST TAX RATES

| | State Cigarette Tax Rates | | Surrounding States Tax Rates | | |
|---|---|---|---|---|---|
| 1 X | Washington | 31.0¢<br>12.5¢ Margin | Idaho<br>Oregon | 9.1¢<br>27.0¢ | Avg. 18.5¢ |
| 2 X | Maine | 28.0¢<br>11.0¢ Margin | New Hampshire<br>Vermont | 17.0¢<br>17.0¢ | Avg. 17.0¢ |
| 3 X | Oregon | 27.0¢<br>15.6¢ Margin | Idaho<br>Nevada<br>California | 9.1¢<br>15.0¢<br>10.0¢ | Avg. 11.4¢ |
| 7 X | New Jersey | 25.0¢<br>7.3¢ Margin | New York<br>Pennsylvania<br>Delaware | 21.0¢<br>18.0¢<br>14.0¢ | Avg. 17.7¢ |
| ~~10~~ 11 | Kansas | 24.0¢<br>5.5¢ Margin | Missouri<br>Nebraska<br>Colorado<br>Oklahoma | 13.0¢<br>23.0¢<br>20.0¢<br>18.0¢ | Avg. 18.5¢ |
| 10 | Florida | 24.0¢<br>9.7¢ Margin | Georgia<br>Alabama | 12.0¢<br>16.5¢ | Avg. 14.3¢ |
| 16 X | Michigan | 21.0¢<br>8.7¢ Margin | Ohio<br>Indiana | 14.0¢<br>10.5¢ | Avg. 12.3¢ |
| 20 | Illinois | 20.0¢<br>11.2¢ Margin | Missouri<br>Kentucky<br>Indiana | 13.0¢<br>3.0¢<br>10.5¢ | Avg. 8.8¢ |
| 14 X | South Dakota | 23.0¢<br>6.4¢ Margin | North Dakota<br>Montana<br>Wyoming<br>Nebraska<br>Minnesota | 13.0¢<br>16.0¢<br>8.0¢<br>23.0¢<br>23.0¢ | Avg. 16.6¢ |

17 N.Y 21.0
15 Arkansas 21.0
12 Minnesota 23.0
13 Nebraska 23.
8 Rhode Island 25.
6 + Mass 26
5 Iowa 26 Aggregate
19 Colo 20
4 Con 26

18 Tex 20.5

9 Wisconsin 25¢

Aggregation #2

20420773 19

Source: https://www.industrydocuments.ucsf.edu/docs/lfwm0004